

Agency Funds

Unapportioned Collections

This fund accounts for property taxes receivable (secured and unsecured), court fines, amounts which are impounded because of disputes or litigation, as well as amounts held pending authority for apportionment.

1915 Act Bonds Fund

This fund accounts for the collection of property owners' debt service obligation which is used to pay principal and interest on 1915 Act Bonds.

Clearing Funds

These funds account for assets held by the County as an agent for individuals, private organizations, or other governmental units. These funds include payroll deduction and sales tax payable clearing funds.

1911 Act Bonds Fund

This fund accounts for the collection of property owners' debt service obligation which is used to pay principal and interest on 1911 Act Bonds.

Other Agency Funds

These funds account for assets which are under the control of various County officers and whose use is restricted to specific, non-grant programs.

Parks Dedication

This fund is used to account for developer fees which are used to build parks in the County.